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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**
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In re:	Chapter 11
MAJOR MODEL MANAGEMENT INC.,	Subchapter V
Debtor.	Case No. 22-10169 (MG)

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**DECLARATION OF RICHARD A. FERNANDES, CPA, IN SUPPORT OF DEBTOR'S
APPLICATION FOR RETENTION OF ZAND & FERNANDES, P.A. AS
ACCOUNTANTS PURSUANT TO 11 U.S.C. § 327**

Richard A. Fernandes, CPA, declares under the penalty of perjury, as follows:

1. I am a Certified Public Accountant and a member of the firm Zand & Fernandes, P.A. ("Z&F"), proposed accountants for Major Model Management Inc., Debtor and Debtor-in-Possession (the "Debtor") in the above-captioned matter. As such, I have personal knowledge of the facts set forth herein.
2. I submit this Declaration in support of the Debtor's Application for approval of Z&F's retention as its accountants in this matter.
3. The Debtor has requested that Z&F serve as its accountants in its bankruptcy case because of its extensive experience in accounting and its knowledge of the Debtor's books and records, having served as accountants for the Debtor prior to the filing of its bankruptcy case.

4. In connection with the preparation of this Declaration, Z&F conducted a review of its contacts with the Debtor, its creditors, and equity interest holders to determine whether there are any relationships which need to be disclosed to the Court.

5. Z&F's review disclosed that the firm serves as accountants to Men's Board Management, Inc. ("Men's Board"), which is wholly owned by Nadia Shahrik, Vice-President of the Debtor. Men's Board provides consulting services to the Debtor. As of the Petition Date, Men's Board was owed by the Debtor the sum of \$12,193.24.

6. In addition, during the ninety (90) days prior to its bankruptcy filing, the Debtor paid my firm \$4,859.25 for accounting services rendered prior to the Petition Date. This amount was paid as four separate payments for four (4) separate invoices that were paid in the ordinary course within weeks of the issuance of each invoice and within 30-day invoice terms. No payments were made on antecedent debt.

7. Other than the above, and to the best of my knowledge, Z&F has no connection with the Debtor, creditors, the Office of the United States Trustee, any person employed by the Office of the United States Trustee, or any other party in interest.

8. The services Z&F is being engaged to perform include, *inter alia*, the following:

- a. Assistance with closing the accounting books monthly, including reclassifying and recoding as needed, reconciling information from booking software to QuickBooks on a monthly basis, and preparation of monthly subchapter V reports for filing with the Court;
- b. Preparation of 1099s and 1042s annually;
- c. Preparation of yearly Federal and State income tax returns;
- d. Preparation of cash flow projections in connection with the reorganization plan to be proposed by the Debtor; and
- e. Consultations as needed (collectively the "Services").

9. Z&F will be compensated for services rendered at the rate of \$275.00 per hour for a partner's time and \$150.00 per hour for staff time, which are in accordance with Z&F's ordinary and customary hourly rates. Z&F will also be reimbursed for its actual, reasonable, and necessary out-of-pocket expenses. Z&F's billing rates are subject to change on an annual basis. Notice of such changes shall be provided to the Debtor, the Court and the Office of the United States Trustee.

10. Z&F requests that the Court authorize the Debtor to pay to the firm a retainer in the amount of \$2000, which will be applied to any Court approved allowances to the firm.

11. To the best of my knowledge, Z&F does not hold or represent any disqualifying interests adverse to the Debtor's estate.

12. If any new material relevant facts or relationships are discovered or arise, Z&F will promptly file with the Court a supplemental declaration describing same.

13. In accordance with Section 504 of the Bankruptcy Code, I hereby state that no agreement or understanding exists between Z&F and any other entity, other than a partner or an associate of Z&F, for the sharing of compensation received or to be received for services rendered in connection with this proceeding.

Pursuant to 28 U.S.C. section 1746, I declare under the penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

/s/ Richard A. Fernandes, CPA
Richard A. Fernandes, CPA

Dated: New York New York
April 11, 2022